Agenda Item No:

RESOURCES OVERVIEW & SCRUTINY PANEL

Panel Report

Public

Date of Meeting: **1st April 2010**

Title: **Use of Consultants**

Report of: **Use of Consultants Task & Finish Group**

Report reference: **OS10/10**

Summary:
The final report of the Use of Consultants task and finish group on the Authority's commissioning of consultants is attached. The report makes a number of recommendations for action for the Executive.

The task group initially decided not to cover Carlisle Renaissance within the scrutiny review. However as can be seen from the report, the Task Group has concerns about this issue and request from ROSP that the group scrutinise this issue further. Terns of reference for this second part of the scrutiny are attached for approval by Panel Members..

Recommendations:
Members are asked to

- approve the report and recommend it to the Executive, requesting a formal response;
- approve the proposed further scrutiny work and the draft Terms of Reference for the Task Group into the Use of Consultants by Carlisle Renaissance.

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USE OF CONSULTANTS TASK AND FINISH GROUP

The task and finish group has been set up to look at the Authority's Use of Consultants. During the course of the review Members raised concerns about the amount of expenditure relating to the commissioning of consultants by Carlisle Renaissance. Therefore it was proposed that the Task Group undertake a second scrutiny exclusively on this issue.

MEMBERSHIP

The members of the group are:

- Councillor Allison – Resources
- Councillor Hendry – Resources (Chair of Task and Finish Group)
- Councillor Layden – Resources

They will be supported and guided by officers from the Scrutiny Team.

TERMS OF REFERENCE

The Terms of Reference for the group are suggested as:

- To identify expenditure by Carlisle Renaissance on consultants for the years 2008/09 and 2009/10.
- To identify the context of when and why consultants are used.
- To identify outcomes following the commissioning of consultants.
- To investigate whether set procedures are followed to procure consultants
- To investigate any other related issues that come to light during the course of the review.

A report on the decisions of the task and finish group will then form the basis for recommendations to the Resources Overview and Scrutiny Panel to take back to the Executive and agree, prior to the next round of reporting to Panels.

Resources Overview and Scrutiny Panel

Use of Consultants

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CARLISLE CITY COUNCIL

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April 2010

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Executive Summary

A small group of Members from the Resources Overview and Scrutiny Panel were commissioned to undertake a Scrutiny Review on the Authority's Use of Consultants. The review was undertaken as Members expressed concern at the apparent excess use of consultants and also disquiet from employees during the Future Focus exercise.

Early on in the review it was apparent that this scrutiny would be primarily a paper exercise, trawling through invoices, reports, policies and procedures with the minimal amount of witnesses required.

This report sets out the full findings of the Task Groups review and shows that the Group conclude that there was less expenditure on consultants than they originally expected. The initial figures provided were misleading as a trawl through copies of all the invoices for the year 2008/09 showed that the expenditure code was widely misused and many third party payments were made to this code which were not "consultants".

The Task Group were provided with a copy of an Internal Audit report undertaken in 2005. The findings from the Internal Audit study and subsequent report undertaken in 2005 remain current today. However this report was never formally endorsed and this is a concern for the Task Group as implementation of the recommendations of this report would most certainly have improved systems and identification of "consultants". A copy of this report can be provided to Members on request.

During the course of the review Members studied the guidance provided to staff to procure consultants and Members were concerned that there is no formal procedure for commissioning consultants where the cost will be below £10,000. There is also no mechanism for a restriction of certifying payments to consultants to senior management.

It is apparent from the review that Consultants are commissioned for a variety of reasons. However Members are of the impression that the employment of consultants is not seen as a last resort after looking at whether the work can be undertaken internally. Members believe that following the Transformation of the Authority, there should be much more opportunity for work to be undertaken internally by the newly appointed Senior Management Team.

The Task Group made the decision at the outset of this review not include the commissioning of consultants by Carlisle Renaissance. However as the Task Group remained seriously concerned about the amount of expenditure spent by Carlisle Renaissance on consultants they have decided to address this issue as a second part to this scrutiny and intend to produce a further report in Summer 2010.

The recommendations of the Task Group are set out at Page 4 of this report and are the end result of an interesting review. It is hoped that the implementation of these recommendations will result in a robust and considered system for the commissioning of consultants in the future.

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Recommendations

1. That the recommendations made in the Internal Audit Report 2005 be addressed, that is:

    a) *The Authority should agree a standard definition of what is considered to be "appointment of consultants";*

    b) *The Guidance Notes and Core Set of Contract Conditions should be followed in all cases of employment of consultants where the cost exceeds £10,000 and below this sum where it is considered appropriate;*

    c) *A register of employment of consultants should be developed and maintained;*

    d) *Staff who are responsible for coding such expenditure must ensure that one of the agreed expenditure codes is used in all cases;*

    e) *Once all of the above has been put in place, Internal Audit should carry out a periodic review of the use of consultants, either as part of the existing allowance for contract audit work, or as a separate review.*

2. Following agreement of a standard definition (as 1(a) above) only payments that fall into the "consultants" category should be coded to expenditure code 4017.

3. In order to restrict the employment of consultants, certification of payments to 4017 should be only approved by two of the following officers - the Chief Executive, Deputy Chief Executive or Assistant Director, Resources.

4. That correct use of expenditure codes, particularly consultants and third party payments are addressed as part of the routine budget training for Members and Officers.

5. Members of the Task Group expect that the newly appointed strategic Senior Management Team undertake a large range of projects, particularly service and/or value for money reviews. These types of reviews have previously been commissioned to consultants due to either lack of resources or impartiality issues. This should be monitored in twelve months time by the Resources Overview and Scrutiny Panel.

6. The Task Group has serious concerns that valid recommendations from Internal Audit Reports are not being implemented due to certain reports not being presented to any body of the Council. Therefore the Task Group recommend that on a twelve month basis, the Audit Committee assess the Audit Plan to ensure that all Internal Audit exercises are completed as appropriate and all resulting reports formally presented to the appropriate body. The Task Group also welcome the establishment of the Project Assurance Group which is to be chaired by the Deputy Chief Executive.

7. That the Task Group will continue with the second part of this review and scrutinise the Use of Consultants by Carlisle Renaissance. The group would welcome being advised of the consideration of SMT relating to Carlisle Renaissance.

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Introduction

The recent final report on the Future Focus exercise (which involved all employees over a 10 month period) stated that "*there is disquiet over the perceived resource allocated to the use of consultants and whether this could not be better allocated to use and develop internal expertise*".

The Authority's Audit function has previously undertaken some work in this area in May 2005 and produced a report on the Value for Money/Performance Review. This report proved a useful base for the Task Group. However the report itself was not presented to any Committee/Panel of the Council and the Task Group were unable to determine the reasons for this.

The Internal Audit Report concentrates on defining what a "consultant" actually is prior to being able to determine the use and cost. The conclusion of the report was that "… *it is clear that it is not possible to say with any certainty that all cases of employment of "consultants" have been so identified. It is not possible therefore, to determine the overall amount paid to consultants, nor whether the use of consultants was "appropriate" in all cases – particularly when the reason stated for their use was in effect simply to overcome staff shortages within Business Units."*

Members also considered the breakdown for the expenditure on Research and Consultancy for the years 2006 to present and also received expenditure information from several Authorities' within the CIPFA benchmarking group.

As can be seen by this report, the scrutiny reviewed turned largely into a paper exercise, trawling through past reports, policies, data and invoices. This report details the methodology, findings and conclusions of the Task Group and makes a number of recommendations to the Executive of the Council.

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Background to the Scrutiny

The Authority's Council's Use of Consultants was suggested as a topic for review by Members during the Review of Scrutiny in early 2009. Previous to this the Resources O&S Panel (ROSP) had raised some concern regarding the amount of money spent on consultants by the Authority and requested and received a budget breakdown on this spending in January 2009. Therefore this topic was shortlisted as a potential topic for review at the Panel's Development Session in July 2010 and formal decision was made to appoint a Task and Finish Group at the meeting of ROSP on 15th October 2010. Subsequently Cllrs Allison, Hendry and Layden were appointed as Members of the Task Group.

The Group had their initial meeting on 18th November 2010. Cllr Hendry was appointed Lead Member of the Group and following consideration of background information the Terms of Reference for the scrutiny were defined as follows:

- To define what a *Consultant* is for the basis of the review
- To identify the Authority's Policy on the use of consultants
- To identify the context of when and why consultants are used
- To investigate the procedures used to engage and procure consultants
- To investigate the extent of use and cost of consultants; year on year trends, as a proportion of total expenditure and in benchmarking against other local authorities
- To research areas of good practice in other Local Authorities
- To investigate any other related issues that come to light during the course of the review.

The Task Group originally wished to consider the commissioning of consultants by Carlisle Renaissance within this review, however it was decided that this inclusion within the Terms of Reference would be too large a piece of work for the Group to manage.

The Terms of Reference were formally endorsed by ROSP at their meeting on 10th December 2010.

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Methodology

In order to develop the evidence base for the review Task and Finish Group Members considered a wide range of information and data including the following:

- Internal Audit Services VFM/Performance Report – Employment of Consultants, 2005
- Carlisle City Council, Procurement Unit Guidance Note - *Tendering for, choosing and managing a consultant.*
- Breakdown of expenditure on Research & Consultancy for the Authority for the years 2006/07, 2007/08, 2008/09 and 2009/10 (to date)
- Copies of all invoices for the financial year 2008/09 coded to expenditure code 4017 (Research & Consultancy).
- Benchmarking information with other Local Authorities

Task Group Members also took oral evidence from the following individuals:

- Malcolm Mark, Development & Support Officer
- Christopher Hardman, Assistant Director
- Rob Burns, Community Support Manager

Meetings of the Task Group were held on:

Date	**Purpose**
18th November 2009	Elect Lead Member, consideration of background information and define Terms of Reference.
15th December 2009	Witness Session, Development & Support Officer
14th January 2010	Scrutinising of all invoices coded to “4017” 2008/09
1st February 2010	Witness Session, Assistant Director, Economic Development
24th February 2010	Witness Session, Community Support Manager
2nd March 2010	Drafting Task and Finish Group Report
10th March 2010	Finalising Task and Finish Group Report & defining Terms of Reference for Part 2 of the Review

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Findings

For ease of reading the findings section is separated into the following headings:

- Definition of a "consultant"
- Policy on use of consultants and procedures for procurement
- Expenditure on consultants

1. Definition of 'Consultant'

1.1. Members of the Task Group agreed that for the purpose of this review the first step was to define what is meant by a "consultant".

1.2. The Internal Audit Report argued that there is often confusion between the following:

- "genuine" consultants, i.e. those whose purpose is to provide independent specialist advice
- staffing agencies (which may term themselves "staff consultants" or similar
- specialist contractors (who may or may not incorporate "consultant" into their title)
- training providers (which again may term themselves "training consultants" or similar)
- others.

1.3 Members of the Task Group agreed to use the first definition for the purpose of this review i.e. **"those whose purpose is to provide independent specialist advice".**

2. Policy on use of consultants and procedures for procurement

2.2 Members of the Task Group were informed that the Council intranet contains information relating to Procurement guidance and one of these documents refers to "Tendering for, choosing and managing a consultant". This document is used throughout the Council and completed copies are held centrally of the appropriate submissions, supplier responses and associated evaluation detail. The appointment of consultants is the responsibility of Directors and Heads of Service and the criteria used to determine whether a consultant should be appointed for a piece of work rests with them. The Council has a Procurement Strategy and Policy and the guidance notes are an integral part of these procedures.

2.3 The City Council "Contracts Procedure Rules (CPR)" provides guidance on the procedures for tendering, financial limits relating to contracts, obtaining quotations, Executive member consultation and instructions for officers when undertaking expenditure in excess of £10,000. Any expenditure under £10,000 is subject to purchase ordering and authorisation procedures as identified in the Corporate Financial Procedure Rules.

2.4 The Contracts Procedure Rules and Procurement Guidance documents require officers to determine in advance what service they require before undertaking any tendering,

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negotiating or appointment procedures. Officers are advised that a consultant is an individual hired to give professional advice or services for a fee. They are usually brought in where the Council lacks the necessary expertise in-house, because the work required is of a specialised nature or to assist with a specific problem or task. A consultant can help to:

- Deal with specific difficulties and challenges
- Manage projects
- Provide advice on improving your business
- Undertake specialist tasks.

2.5 The Corporate Procurement Unit (CPU) has prepared and published a number of guidance documents to enable officers to understand procurement and the appropriate procedures and legislation pertaining to the activity. Two of these guidance notes refer to the selection, appointment and management of Consultants.

2.6 The procurement of consultants where expenditure is estimated to be greater than £10,000 is normally undertaken by the Corporate Procurement unit who ensure the appropriate documentation, tendering and/or quotation procedures are utilised and the subsequent evaluation, appointment and monitoring of the contract complies with the Council's requirements. However, this is not always possible as some officers in their haste undertake their own procurement and obtain their own quotes/estimates etc. This can lead to a consultant being engaged for one purpose and then being retained for several additional purposes and the cost of the total engagement may then exceed the £10,000. In addition some consultants are appointed via the provision of a purchase order for activities below £10,000 as this complies with the Council's financial regulations. These appointments are usually unknown until an invoice is presented for payment after each commission is complete.

2.7 The CPU retains a central contracts register which identifies all tender exercises undertaken where the value exceeds £10,000.

3. Expenditure on consultants

3.1 Members of the Task Group were informed that as the expenditure code 4017 – Payment of Consultants Fees, tends to be used for a multitude of expenses and not exclusively for "consultants" as defined by the Task Group.

3.2 Members were also provided with information on other cost centre codes:

4001	Third Party Fees
4010	Equipment Maintenance Contract
4012	Artists Fees
4017	Payment of Consultants Fees
4019	Third Party Cleaning Contract
4020	Third Party Administration Fees
4021	Third Party Security Fees
4024	Payments to Sub Contractors
4025	Payments to Contractors and Operators

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4027 Payments to Volunteers

3.3 Members were asked for the expenditure for code 4017 (excluding Carlisle Renaissance) from April 2006 to the present date and were provided with the following information:

2006/07	£501,630
2007/08	£713,630
2008/09	£609,184
2009/10	£277,751 (April – December 2009)

3.4 The Task Group then undertook a benchmarking exercise against members of the CIPFA Benchmarking Group. 9 of the 16 other Members of the group provided a response for the Task Group and the responses can be found in the table below.

Local Authority	FTE Employees	Population	Expenditure on Consultants		
			2006/07	2007/08	2008/09
Amber Valley BC	278	121,100	£435,088.00	£275,762.00	£265,326.00
Boston BC	297	58,300	£160,000.00	£118,000.00	£209,931.00
Carlisle City Council	626	103,700	£501,630.49	£713,630.72	£609,184.79
Mansfield DC	940	100,600	£117,112.02	£236,857.33	£393,948.11
Newark and Sherwood DC	449	113,300	£26,025.00	£23,724.00	£216,816.38
North Warwickshire BC	383	62,300	£423,737.00	£490,375.00	£350,856.00
North West Leicestershire DC	861	90,800	£441,615.72	£262,540.76	£244,002.61
St Edmundsbury BC	394	103,700	£103,060.00	£155,279.00	£275,862.00
Worcester City Council	503	93,700	£193,573.00	£49,805.00	£90,469.00
Wyre Forest DC	399	98,700	£297,604.00	£321,540.00	£274,140.00

3.5 There was recognition that this data is quantative and does not take into account outsourcing of services and/or major capital projects that the different Council's may be undertaking at that time. However Members were concerned at the apparent excessive expenditure against the Authority's comparable group.

3.6 It had been brought to the attention of Members that the code 4017 is used for a multitude of expenditures and therefore the group decided to in order to determine the full nature of the expenditure that they would check through all invoices for the last full year (April 2008 – March 2009) and copies of these invoices were provided by Finance.

3.7 The Task Group trawled through copies of the invoices and from the information provided on the invoice the Group sorted these into what they had defined as a "consultant", not a consultant and a query pile which required further investigation. Although Members realised that this determination was subjective it was considered that a clearer picture would emerge on the true costs of consultants to the Authority.

3.8 As Carlisle City Council is the accounting body for Carlisle Renaissance, all invoices relating to Carlisle Renaissance were also included in the paper exercise.

3.9 On closer investigation of the invoices a number turned out **not** to be consultants as defined earlier in this report and were primarily specialist services:

Examples of these include:

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Bingham, Yates & Partners – for structural engineering services.

- Plantech Ltd – for work undertaken to resolve IT Server problem
- Johnston and ~Wright – Architect fees
- Richard Humphries QC – Legal advice regarding Carlisle Airport planning application
- AEA – Air quality review and assessment report

Examples of invoices that the Task Group determined were "consultants" include:

- Cumbria Rural Housing Trust - Housing Needs Survey & produce report on level of housing needs in Parish
- Scott Wilson - Consultancy services for validation of Business Plan
- SOLACE – Community Support Review
- APSE – Consultancy services for Waste Collection Services Value for Money Review

3.10 Members noted that there was a high expenditure relating Planning and Housing to "non consultants" and sought further information as to the costs charged to applicants. A meeting was arranged with the Assistant Director, Economic Development.

3.11 At this meeting Members were informed that there are set fees for planning applications and at times this fee does not cover the overall process. If specialist advice is required about an application then it must be obtained. The target is for the service to break even, however it is not known how many applications will be received and an applicant also has a 12 month window to resubmit amended plans without incurring further costs. Costs over and above the cost of the fees were not recoverable from applicants, but the budget tended to balance out.

3.12 Members asked why was this expenditure coded to 4017 and were informed all specialist advice is allocated to this code and this is the commissioning of external people to undertake the work that cannot be done in house due to the specialist nature.

3.13 Members also met with the Community Support Manager to gather more information about the tendering process for consultancy work. Two projects in 2008/09 for Community Services were identified as being over the £10,000 threshold and therefore required formal tendering process. Evidence was available to Members that the correct procedure had been followed for the two projects.

3.14 Members queried why the Community Support Review had been undertaken by a consultant (SOLACE) rather than an in-house review. The Community Support Manager informed Members that this review had began in-house on three occasions. Due to resources pressures and Managers being to "close" to have an objective view it was ultimately decided to commission a consultant to undertake the review.

3.15 The invoices provided to Members calculated to £1,119,594 (including VAT). At the conclusion of the exercise Members determined that £788,715 related to consultants and £330,878 were not consultants as defined by the Task Group. This figures includes expenditure on consultants by Carlisle Renaissance. Excluding Carlisle Renaissance the figures calculated to £179,485 on "consultants" and £327,533 on non-consultants. A full analysis of the figures are shown in the table on p.12.

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	Total				Not Consultants				Consultants		
	Cost	**VAT**	**Total**		**Cost**	**VAT**	**Total**		**Cost**	**VAT**	**Total**
Carlisle Renaissance	523,574.36	89,001.26	612,575.62		3,114.50	230.73	3,345.23		520,459.86	88,770.53	609,230.39
Chief Executive	1,961.85	334.55	2,296.40				-		1,961.85	334.55	2,296.40
Communications	300.00	52.50	352.50		300.00	52.50	352.50				-
Community Services	99,822.90	23,155.10	122,978.00		38,327.50	6,595.13	44,922.63		61,495.40	16,559.97	78,055.37
Development Services	43,818.68	7,171.62	50,990.30		26,208.68	4,557.37	30,766.05		17,610.00	2,614.25	20,224.25
Finance	13,069.00	2,287.08	15,356.08				-		13,069.00	2,287.08	15,356.08
ICT	4,782.75	1,317.75	6,100.50		582.75	582.75	1,165.50		4,200.00	735.00	4,935.00
Legal	26,090.00	4,451.63	30,541.63		26,090.00	4,451.63	30,541.63				-
Personnel	16,594.23	2,727.87	19,322.10		3,750.00	656.25	4,406.25		12,844.23	2,071.62	14,915.85
Planning & Housing	185,296.98	16,083.37	201,380.35		149,466.54	10,957.94	160,424.48		35,830.44	5,125.43	40,955.87
Policy	6,947.72	674.96	7,622.68		5,732.72	674.96	6,407.68		1,215.00	-	1,215.00
Property Services	26,515.81	3,783.88	30,299.69		25,529.01	3,635.86	29,164.87		986.80	148.02	1,134.82
Revenue & Benefits	337.50	59.06	396.56				-		337.50	59.06	396.56
Scrutiny	17,164.19	2,217.86	19,382.05						17,164.19	2,217.86	19,382.05
	-	-	-				-				
Total	**966,275.97**	**153,318.49**	**1,119,594.46**		**279,101.70**	**32,395.12**	**311,496.82**		**687,174.27**	**120,923.37**	**808,097.64**

Total Excluding Carlisle Reniaissance	**442,701.61**	**64,317.23**	**507,018.84**		**275,987.20**	**32,164.39**	**308,151.59**		**166,714.41**	**32,152.84**	**198,867.25**

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3.16 The “new” figure can now be compared with the benchmarking figures provided earlier in this report for the year April 2008 to March 2009.

Local Authority	FTE Employees	Population	Expenditure 2008/09	Cost per head of population
Amber Valley BC	278	121,100	£265,326.00	£2.19
Boston BC	297	58,300	£209,931.00	£3.60
Carlisle City Council	626	103,700	£179,715.09	£1.73*
Mansfield DC	940	100,600	£393,948.11	£3.92
Newark and Sherwood DC	449	113,300	£216,816.38	£1.91
North Warwickshire BC	383	62,300	£350,856.00	£5.63
North West Leicestershire DC	861	90,800	£244,002.61	£2.69
St Edmundsbury BC	394	103,700	£275,862.00	£2.66
Worcester City Council	503	93,700	£90,469.00	£0.97
Wyre Forest DC	399	98,700	£274,140.00	£2.78

* This figure rises to £7.60 if Carlisle Renaissance expenditure is included.

4. Recommendations of the Internal Audit Report 2005

4.1 Members of the Task Group returned to the Internal Audit Report mentioned earlier in this report which was not presented to any formal body of the Council.

4.2 Similar to the work of this Task Group, the report concluded that:

“From the information shown above in this report, despite the various methods used to identify “consultants”, it is clear that it is not possible to say with any certainty that all cases of employment of “consultants” have been so identified. It is not possible, therefore, to determine the overall amount paid to consultants, nor whether the use of consultants was “appropriate” in all cases – particularly when the reason stated for their use was in effect simply to overcome staff shortages within Business Units.

Thus, the Authority is in the position... that there is:-

- *no standard definition of what does or does not constitute “consultancy”*
- *no central record of the use of consultants where the cost is below £30,000 [now £10,000]*
- *no single reliable method of identifying the use of consultants.*

4.3 The report went on to recommend:

f) The Authority should agree a standard definition of what is considered to be “appointment of consultants”;

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g) The Guidance Notes and Core Set of Contract Conditions should be followed in all cases of employment of consultants where the cost exceeds £10,000 and below this sum where it is considered appropriate;

h) A register of employment of consultants should be developed and maintained;

i) Staff who are responsible for coding such expenditure must ensure that one of the agreed expenditure codes is used in all cases;

j) Once all of the above has been put in place, Internal Audit should carry out a periodic review of the use of consultants, either as part of the existing allowance for contract audit work, or as a separate review.

4.4 As noted earlier, this report was not presented to any Committee or Panel of the Authority and therefore the recommendations made by Internal Audit in 2005 were not implemented.

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Conclusions

It is clear from this review that the findings from the Internal Audit study and subsequent report undertaken in 2005 remain current today. The Task Group are disappointed that this report was not formally endorsed at the time as implementation of the recommendations of Internal Audit would most certainly have improved systems and identification of “consultants”.

This is similar to the findings of the Lease Car Task and Finish Group of ROSP in 2009 which also came across an Internal Audit exercise into Lease Cars in 2006, a report produced which again was never approved.

Following the exercise Members found that less was spent on “consultants” than they originally expected. Although the full exercise was based on one financial year (2008/09) it is considered fair to argue that there will be some replication in other years i.e. payments made within code 4017 for “non-consultants”. However Members believed that it should not be necessary to undertake a paper exercise by trawling through invoices. The system should allow “consultants” to be identified at ease.

Members were provided with a list of expenditure codes and concluded that for many of the invoices looked at in this exercise a more appropriate code could have been used. For example 4001 – Third Party Fees could be used for many of the invoices relating to Planning.

Members were concerned that there is no formal procedure for commissioning consultants where the cost will be below £10,000.

It is apparent that Consultants are commissioned for a variety of reasons. However Members are of the impression that the employment of consultants is not seen as a last resort after looking at whether the work can be undertaken internally. Members believe that following the Transformation of the Authority, there should be much more opportunity for work to be undertaken internally by the newly appointed Senior Management Team.

The Task Group made the decision at the outset of this review not include the commissioning of consultants by Carlisle Renaissance. However as the Task Group remained seriously concerned about the amount of expenditure spent by Carlisle Renaissance on consultants they have decided to address this issue as a second part to this scrutiny and intend to produce a further report in Summer 2010.

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